



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BELLEVUE SANITARY DISTRICT #1

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Principal Office: 2828 ALLOUEZ AVENUE  
GREEN BAY, WI 54311

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For the Year Ended: DECEMBER 31, 1998

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BELLEVUE SANITARY DISTRICT #1**Utility Address:** 2828 ALLOUEZ AVENUE  
GREEN BAY, WI 54311**When was utility organized?** 4/2/1968**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** KAREN SIMONS**Title:** CLERK/TREASURER**Office Address:**2828 ALLOUEZ AVENUE  
GREEN BAY, WI 54311**Telephone:** (920) 468 - 5225**Fax Number:** (920) 468 - 4196**E-mail Address:** KSIMONS@MAIL.QUIK.COM

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR STEVEN G HANDRICK**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY LLP205 DOTY STREET  
P.O. BOX 610  
GREEN BAY, WI 54305-0610**Telephone:** (920) 432 - 2999 EXT 113**Fax Number:** (920) 432 - 2590**E-mail Address:** SHANDRICK@HABCO.COM

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR STEVEN G HANDRICK**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY LLP205 DOTY STREET  
P.O. BOX 610  
GREEN BAY, WI 54305-0610**Telephone:** (920) 432 - 2999 EXT 113**Fax Number:** (920) 432 - 2590**E-mail Address:** SHANDRICK@HABCO.COM**Date of most recent audit report:** 3/1/1999**Period covered by most recent audit:** 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR PIUMBROECK JOSEPH**Title:** STREETS SUPERINTENDENT**Office Address:**2828 ALLOUEZ AVENUE  
GREEN BAY, WI 54311**Telephone:** (920) 468 - 5225**Fax Number:** (920) 468 - 4196**E-mail Address:** BELLEVUE@MAIL.QUIK.COM

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**Name:** MR SMITS JOSEPH**Title:** WATER SUPERINTENDENT**Office Address:**2828 ALLOUEZ AVENUE  
GREEN BAY, WI 54311**Telephone:** (920) 468 - 5225**Fax Number:** (920) 468 - 4196**E-mail Address:** BELLEVUE@MAIL.QUIK.COM

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**Name:** MR UMENTUM RONALD**Title:** PUBLIC WORKS DIRECTOR**Office Address:**2828 ALLOUEZ AVENUE  
GREEN BAY, WI 54311**Telephone:** (920) 468 - 5225**Fax Number:** (920) 468 - 4196**E-mail Address:** BELLEVUE@MAIL.QUIK.COM

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**Name of utility commission/committee:**    RONALD UMENTUM - PUBLIC WORKS DIRECTOR

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**Names of members of utility commission/committee:**

CRAIG BEYL, COMMISSIONER

DALE BRECHLIN, COMMISSIONER

TIM GREENE, COMMISSIONER

DANIEL KATERS, PRESIDENT

MARY MARQUARDT, COMMISSIONER

KAREN SIMONS, SECRETARY

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

## IDENTIFICATION AND OWNERSHIP

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** HAWKINS, ASH, BAPTIE & CO. LLP

205 DOTY STREET

P.O. BOX 610

GREEN BAY, WI 54305

**Contact Person:** MR STEVEN G HANDRICK, CPA

**Title:** PARTNER

**Telephone:** (920) 432 - 2999 EXT 113

**Fax Number:** (920) 432 - 2590

**E-mail Address:** SHANDRICK@HABCO.COM

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

AUDIT UTILITY RECORDS, PREPARE ANNUAL REPORT

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	639,281	610,257	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	393,547	383,459	<b>2</b>
Depreciation Expense (403)	131,832	126,478	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	13,218	11,963	<b>5</b>
<b>Total Operating Expenses</b>	<b>538,597</b>	<b>521,900</b>	
<b>Net Operating Income</b>	<b>100,684</b>	<b>88,357</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>100,684</b>	<b>88,357</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	100	1,209	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	28,939	30,073	<b>10</b>
Miscellaneous Nonoperating Income (421)	25,093	23,018	<b>11</b>
<b>Total Other Income</b>	<b>54,132</b>	<b>54,300</b>	
<b>Total Income</b>	<b>154,816</b>	<b>142,657</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>154,816</b>	<b>142,657</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	52,408	63,162	<b>14</b>
Amortization of Debt Discount and Expense (428)	9,303	1,452	<b>15</b>
Amortization of Premium on Debt--Cr. (429)		0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)		0	<b>19</b>
<b>Total Interest Charges</b>	<b>61,711</b>	<b>64,614</b>	
<b>Net Income</b>	<b>93,105</b>	<b>78,043</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(97,326)	(175,369)	<b>20</b>
Balance Transferred from Income (433)	93,105	78,043	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(4,221)</b>	<b>(97,326)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON SPECIAL ASSESSMENTS & INVESTMENTS	28,939	5
<b>Total (Acct. 419):</b>	28,939	
<b>Miscellaneous Nonoperating Income (421):</b>		
MILL TAX REVENUE & OTHER MISCELLANEOUS INCOME	25,093	6
<b>Total (Acct. 421):</b>	25,093	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	100				<b>100</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	639,281	0	0	0	639,281	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>639,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>639,281</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	69,139		<b>69,139</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts	50,228		<b>50,228</b>	<b>19</b>
<b>Total Payroll</b>	<b>119,367</b>	<b>0</b>	<b>119,367</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,570,069	7,365,723	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,179,636	1,044,316	<b>2</b>
<b>Net Utility Plant</b>	<b>6,390,433</b>	<b>6,321,407</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	171,507	190,729	<b>6</b>
Special Funds (125)	143,313	563,091	<b>7</b>
<b>Total Other Property and Investments</b>	<b>314,820</b>	<b>753,820</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	17,842	26,547	<b>8</b>
Temporary Cash Investments (132)	1,020,622	382,111	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	120,536	115,008	<b>11</b>
Other Accounts Receivable (143)	45,325	47,528	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	297,690	402,405	<b>14</b>
Materials and Supplies (150)	17,096	18,732	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,519,111</b>	<b>992,331</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,952	8,169	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	29,074	29,074	<b>20</b>
<b>Total Deferred Debits</b>	<b>40,026</b>	<b>37,243</b>	
<b>Total Assets and Other Debits</b>	<b>8,264,390</b>	<b>8,104,801</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,380,628	1,266,315	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	(4,221)	(97,326)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,376,407</b>	<b>1,168,989</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	40,000	400,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	782,300	665,946	<b>26</b>
<b>Total Long-Term Debt</b>	<b>822,300</b>	<b>1,065,946</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	11,102	27,242	<b>28</b>
Payables to Municipality (233)	120,657	59,234	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	10,326	17,577	<b>32</b>
Other Current and Accrued Liabilities (238)	667,694	696,604	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>809,779</b>	<b>800,657</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)		0	<b>35</b>
Other Deferred Credits (253)	227,946	211,221	<b>36</b>
<b>Total Deferred Credits</b>	<b>227,946</b>	<b>211,221</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,027,958	4,857,988	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>8,264,390</b>	<b>8,104,801</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,560,587	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	9,482				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>7,570,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,179,636	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,179,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,390,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,044,316				<b>1,044,316</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	131,832				<b>131,832</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,998				<b>5,998</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>137,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,830</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,510				<b>2,510</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,510</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,179,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,179,636</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND AND LAND RIGHTS	0			0	2
COLLECTION SEWERS	0			0	3
SERVICE LATERALS	0			0	4
PUMP STATION EQUIPMENT	0			0	5
STRUCTURES & IMPROVEMENTS	0			0	6
OFFICE FURNITURE & EQUIPMENT	0			0	7
COMPUTER EQUIPMENT	0			0	8
OTHER GENERAL EQUIPMENT	0			0	9
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	10
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	17,096	18,732	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>17,096</b>	<b>18,732</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1979 \$945,000 MORTGAGE REVENUE BONDS	8,169	0	0	<b>1</b>
1998 \$775,000 NOTE	1,361	12313	10,952	<b>2</b>
<b>Total</b>			<b>10,952</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,266,315	<b>1</b>
<b>Changes during year (explain):</b>		
1997 TAX LEVY	114,313	<b>2</b>
<b>Balance end of year</b>	<b>1,380,628</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
\$945,000 MORTGAGE REVENUE BOND	06/01/1979	01/01/2010	6.75%	40,000	1
<b>Total Bonds (Account 221):</b>				<b>40,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
GO PROMISSORY NOTE	11/01/1993	04/01/2003	5.10%	226,800	<b>1</b>
GO PROMISSORY NOTE	02/01/1998	09/01/2005	4.40%	357,500	<b>2</b>
GO PROMISSORY NOTE	06/01/1993	04/01/2003	3.10%	198,000	<b>3</b>
<b>Total for Account 224</b>				<b>782,300</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	13,218	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>13,218</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	13,218	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>13,218</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
\$945,000 MRB	9,244	12,868	22,112	0	1
<b>Subtotal</b>	<b>9,244</b>	<b>12,868</b>	<b>22,112</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
\$775,000 PROMISSORY NOTE	0	15,084	9,861	5,223	3
1992 PROMISSORY NOTE \$550,000	552	552	1,104	0	4
\$650,000 PROMISSORY NOTE	2,957	10,843	11,172	2,628	5
\$343,000 PROMISSORY NOTE	2,913	10,337	10,775	2,475	6
\$360,546 PROMISSORY NOTE	1,911	2,724	4,635	0	7
<b>Subtotal</b>	<b>8,333</b>	<b>39,540</b>	<b>37,547</b>	<b>10,326</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>17,577</b>	<b>52,408</b>	<b>59,659</b>	<b>10,326</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,857,988	0	0	0	0	<b>4,857,988</b>	1
<b>Add credits during year:</b>							
For Services	35,496					<b>35,496</b>	2
For Mains	90,767					<b>90,767</b>	3
<b>Other (specify):</b>							
HYDRANTS	26,487					<b>26,487</b>	4
SPECIAL ASSESSMENTS	17,220					<b>17,220</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>5,027,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,027,958</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	171,507	2
<b>Total (Acct. 124):</b>	<b>171,507</b>	
<b>Special Funds (125):</b>		
1979 MRB REDEMPTION FUND	85,769	3
09/01/85 DEBT SERVICE	56,768	4
CONSTRUCTION FUNDS	776	5
<b>Total (Acct. 125):</b>	<b>143,313</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	120,536	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>120,536</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
RECYCLING FEES DUE TO MUNICIPALITY	14,996	13
GARBAGE FEES DUE TO MUNICIPALITY	30,311	14
OTHER	18	15
<b>Total (Acct. 143):</b>	<b>45,325</b>	
<b>Receivables from Municipality (145):</b>		
TAX LEVY- LEDGEVIEW	2,466	16
TAX LEVY- GREEN BAY	612	17
TAX LEVY	266,379	18
RECEIVABLE FROM TOWN OF BELLEVUE	28,233	19
<b>Total (Acct. 145):</b>	<b>297,690</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
RADIUM COALITION EXPENSES	29,074	22
<b>Total (Acct. 183):</b>	<b>29,074</b>	
<b>Payables to Municipality (233):</b>		
RECYCLING FEES	14,765	23
GARBAGE FEES	29,841	24
DEBT SERVICE FUND	5,308	25
PAYABLE TO TOWN	70,743	26
<b>Total (Acct. 233):</b>	<b>120,657</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED REVENUES	227,946	27
<b>Total (Acct. 253):</b>	<b>227,946</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	7,378,129	0	0	0	<b>7,378,129</b>	<b>1</b>
Materials and Supplies	17,914	0	0	0	<b>17,914</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,111,976	0	0	0	<b>1,111,976</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	4,942,973	0	0	0	<b>4,942,973</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,341,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,341,094</b>	
Net Operating Income	100,684	0	0	0	<b>100,684</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.51%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.51%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,323,471	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(50,773)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,272,698</b>	
<b>Net Income</b>		
Net Income	93,105	5
<b>Percent Return on Proprietary Capital</b>	<b>7.32%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

**3. Extensions of service.**

**4. Estimated changes in revenues due to rate changes.**

**5. Obligations incurred or assumed, excluding commercial paper.**

**6. Formal proceedings with the Public Service Commission.**

**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contract Operations (Page iv)

To Bellevue Sanitary District No. 1  
Bellevue, Wisconsin

We have compiled the balance sheet of the Bellevue Sanitary District No. 1 as of December 31, 1998 and the related statements of income and earned surplus and the supplemental schedules for the year then ended included in the accompanying prescribed form in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements, supplemental schedules and disclosures referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements, supplemental schedules and disclosures are not designed for those who are not informed about such matters.

Green Bay, Wisconsin  
March 1, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

June 25, 1999

Ms. Karen Simons, Clerk Treasurer  
Bellevue Sanitary District No 1  
2828 Allouez Avenue  
Green Bay, WI 54311-6644

1998 Analytical Review DWCCA-430-PJL

Dear Ms. Simons:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

2. During our review, we noted that 7,887 services are reported in use on the Water Services schedule. However, meters end of year less meters in stock reported on the meters and meter classification schedules totals to only 3,010 meters in use. In addition, 2,963 customers on average are reported for the year on page W-2. It appears there is a large number of unmetered services, please furnish an explanation.

3. Page W-8, line 39, column (c), reports a \$9,547 addition to Account 394, Tools, Shop and Garage Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 5.83 percent is authorized for Account 394, effective January 1, 1999.

The \$750 balance in Account 301, Organization, was reported on the line for Account 302, Franchises and Consents, on page W-8 of the 1998 annual report. Please note that the amounts on line 2 of page W-8 should be reported on line 1 of page W-8.

4. During our review, we noted that you report \$29,074 for Radium Coalition Expenses in Account 183, Other Deferred Debits on page F-19. Please provide detailed information as to the nature of this expenditure as well as what your plans are regarding this item.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not



## FINANCIAL SECTION FOOTNOTES

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be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\june 25 1999 rev letters L 1.doc

cc: Mr. Daniel Katers, President

Response received 8/31/99.

#1, info provided, see page W-14.

#2, corrected service numbers provided for 1994 through 1998, but we need foy & changes, not just eoy numbers. I called Steve Handrick & he will send copy of corrected schedules.

#4, a/c 183 expense will be expensed in 1999.

PJL

Updated service schedules for 1994 through 1998 received 9/2/99.

Review closed.

PJL

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	629,103	1
<b>Total Sales of Water</b>	<b>629,103</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,586	2
Miscellaneous Service Revenues (471)	443	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,149	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,178</b>	
<b>Total Operating Revenues</b>	<b>639,281</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	69,139	8
Pumping Expenses (620-625)	91,022	9
Water Treatment Expenses (630-635)	18,832	10
Transmission and Distribution Expenses (640-655)	69,197	11
Customer Accounts Expenses (901-904)	18,329	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	127,028	14
<b>Total Operation and Maintenance Expenses</b>	<b>393,547</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	131,832	15
Amortization Expense (404-407)		16
Taxes (408)	13,218	17
<b>Total Other Operating Expenses</b>	<b>145,050</b>	
<b>Total Operating Expenses</b>	<b>538,597</b>	
<b>NET OPERATING INCOME</b>	<b>100,684</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,587	187,870	305,963	4
Commercial	376	144,892	173,267	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,963</b>	<b>332,762</b>	<b>479,230</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	23		148,445	8
Other Sales to Public Authorities (464)	5	460	1,428	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,991</b>	<b>333,222</b>	<b>629,103</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NA		1
Total		0	0

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	148,445	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>148,445</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,586	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,586</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	443	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>443</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,149	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>6,149</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	69,139	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>69,139</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	80,528	7
Operation Supplies and Expenses (623)	644	8
Maintenance of Pumping Plant (625)	9,850	9
<b>Total Pumping Expenses</b>	<b>91,022</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	15,770	11
Operation Supplies and Expenses (632)	1,450	12
Maintenance of Water Treatment Plant (635)	1,612	13
<b>Total Water Treatment Expenses</b>	<b>18,832</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	60,636	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	2,832	19
Maintenance of Hydrants (654)	5,729	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>69,197</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,497	22
Accounting and Collecting Labor (902)	12,296	23
Supplies and Expenses (903)	2,524	24
Uncollectible Accounts (904)	12	25
<b>Total Customer Accounts Expenses</b>	<b>18,329</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	34,435	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,622	30
Property Insurance (924)	2,317	31
Injuries and Damages (925)	6,176	32
Employee Pensions and Benefits (926)	25,996	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	52,482	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>127,028</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>393,547</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		12,442	<b>3</b>
PSC Remainder Assessment		776	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>13,218</b>	



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	750		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>750</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	538,123	789	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>538,123</b>	<b>789</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	28,735		12
Structures and Improvements (321)	127,891		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	320,043		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	43,547	309	20
<b>Total Pumping Plant</b>	<b>520,216</b>	<b>309</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,540	1,285	23
<b>Total Water Treatment Plant</b>	<b>5,540</b>	<b>1,285</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,416		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			750	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>750</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			538,912	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>538,912</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			28,735	12
Structures and Improvements (321)			127,891	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			320,043	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			43,856	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>520,525</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,825	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,825</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			9,416	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	614,317		26
Transmission and Distribution Mains (343)	3,947,832	237,680	27
Fire Mains (344)	0		28
Services (345)	820,702	57,279	29
Meters (346)	193,563	13,270	30
Hydrants (348)	456,247	45,092	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,042,077</b>	<b>353,321</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	22,077		34
Office Furniture and Equipment (391)	9,401	610	35
Computer Equipment (391.1)	2,146	1,565	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0	9,547	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,122		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	34,219		45
<b>Total General Plant</b>	<b>88,965</b>	<b>11,722</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,195,671</b>	<b>367,426</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,195,671</b>	<b>367,426</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			614,317	26
Transmission and Distribution Mains (343)	400		4,185,112	27
Fire Mains (344)			0	28
Services (345)			877,981	29
Meters (346)	510		206,323	30
Hydrants (348)	1,600		499,739	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>2,510</b>	<b>0</b>	<b>6,392,888</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			22,077	34
Office Furniture and Equipment (391)			10,011	35
Computer Equipment (391.1)			3,711	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			9,547	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			21,122	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			34,219	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>100,687</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,510</b>	<b>0</b>	<b>7,560,587</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>2,510</b>	<b>0</b>	<b>7,560,587</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			28,171	28,171	1
February			26,011	26,011	2
March			29,372	29,372	3
April			35,143	35,143	4
May			36,001	36,001	5
June			34,676	34,676	6
July			38,857	38,857	7
August			36,229	36,229	8
September			32,171	32,171	9
October			36,341	36,341	10
November			28,751	28,751	11
December			30,396	30,396	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>392,119</b>	<b>392,119</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				392,119	16
Less: Water sold				333,222	17
Losses and unaccounted for				58,897	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,818	21
Date of maximum: 8/1/1998					22
Cause of maximum:					23
CUSTOMERS FROM WELLS					
Minimum gallons pumped by all methods in any one day during reporting year				522	24
Date of minimum: 1/2/1998					25
Total KWH used for pumping for the year				1,264,775	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
2828 ALLOUEZ AVENUE	#1	590	12	1,000,000	Yes	<b>1</b>
2284 ALLOUEZ AVENEUE	#2	970	14	1,400,000	Yes	<b>2</b>
1811 ALLOUEZ AVENUE	#3	854	14	1,400,000	Yes	<b>3</b>
3267 KEWAUNEE ROAD	#4	1,130	14	1,400,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL #2	WELL #3	<b>1</b>
Location	2828 ALLOUEZ	2284 ALLOUEZ	1811 ALLOUEZ	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	SIMMONS	LAYNE NW	LAYNE NW	<b>5</b>
Year Installed	1991	1974	1982	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	730	1,000	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	US MOTOR	YASKOWA	<b>10</b>
Year Installed	1991	1993	1982	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	200	250	200	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #4			<b>14</b>
Location	3267 KEWAUNEE RD			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	GOULDS			<b>18</b>
Year Installed	1995			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,000			<b>21</b>
Pump Motor or Standby Engine Mfr	G.E.			<b>23</b>
Year Installed	1995			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	250			<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1965	1989	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	117	155	9 10
Total capacity in gallons	500,000	400,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	N	25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	306	5	0	0	311	1
A	D	6.000	30,299		0	0	30,299	2
M	D	6.000	7,083	0	0	0	7,083	3
P	D	6.000	14,043	462	0	0	14,505	4
A	D	8.000	15,918	0	0	0	15,918	5
M	D	8.000	8,382	0	0	0	8,382	6
P	D	8.000	93,990	5,479	0	0	99,469	7
A	D	10.000	21,207	0	0	0	21,207	8
M	D	10.000	18,571		0	0	18,571	9
P	D	10.000	9,725	127	0	0	9,852	10
A	D	12.000	10,475	0	0	0	10,475	11
M	D	12.000	19,454		110	0	19,344	12
P	D	12.000	7,946	2,683	0	0	10,629	13
A	D	14.000	3,102	0	0	0	3,102	14
M	D	14.000	8,010	0	0	0	8,010	15
P	D	14.000	342	0	0	0	342	16
<b>Total Within Municipality</b>			<b>268,853</b>	<b>8,756</b>	<b>110</b>	<b>0</b>	<b>277,499</b>	
<b>Total Utility</b>			<b>268,853</b>	<b>8,756</b>	<b>110</b>	<b>0</b>	<b>277,499</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	351	0	0	0	351		1
M	1.000	2,354	84	0	0	2,438		2
M	1.500	58	2	0	0	60		3
M	2.000	35	4	0	0	39		4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000	4	0	0	0	4		7
M	8.000	2	0	0	0	2		8
M	10.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>2,808</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>2,898</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,777	160	15	(12)	2,910	0	1
1.000	28	2	0	0	30	0	2
1.500	123	12	0	0	135	23	3
2.000	8	0	0	1	9	8	4
3.000	2	0	0	0	2	2	5
4.000	3	0	0	0	3	2	6
<b>Total:</b>	<b>2,941</b>	<b>174</b>	<b>15</b>	<b>(11)</b>	<b>3,089</b>	<b>35</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,614	223	0	2	0	71	2,910	1
1.000	0	26	0	2	0	2	30	2
1.500	0	128	0	1	0	6	135	3
2.000	0	9	0	0	0	0	9	4
3.000	0	2	0	0	0	0	2	5
4.000	0	3	0	0	0	0	3	6
<b>Total:</b>	<b>2,614</b>	<b>391</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>79</b>	<b>3,089</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	578	18	4		592	2
<b>Total Fire Hydrants</b>	<b>578</b>	<b>18</b>	<b>4</b>	<b>0</b>	<b>592</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	592
Number of distribution system valves end of year:	896
Number of distribution valves operated during year:	448

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## WATER OPERATING SECTION FOOTNOTES

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### Taxes (Acct. 408 - Water) (Page W-06)

VALUE IS ZERO - PSC 109.06 TOWN SANITARY DISTRICT WATER UTILITIES ARE EXEMPT FROM TAX EQUIVALENT. NO TAX EQUIVALENT SHALL BE DETERMINED FOR TOWN SANITARY DISTRICT WATER UTILITIES.

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### Water Mains (Page W-15)

ALL ADDITIONS ARE FINANCED BY THE DEVELOPERS.

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### Water Services (Page W-16)

ALL ADDITIONS ARE FINANCED BY THE DEVELOPERS.

Service schedule updated on 9/3/99 per letter recieved 9/2/99.  
PJL

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### Meters (Page W-17)

ADJUSTMENTS TO METERS ARE FOR PRIOR YEAR ERRORS.

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